

Instructions for Completing the Ohio Wine and Mixed Beverage Tax Return for A-2, B-2a, S-1 wine, and/or S-2 wine Permit Holders

This tax return must be post marked by the 18th day of the month following the reporting period. A-2, B-2a, S-1 wine, and/or S-2 wine permit holders must properly complete and file this return even when no tax liability is incurred during the reporting period. A return that is not timely filed is subject to a \$1 per day late charge.

Instructions - Explanation of Lines on the Tax Return

- Line 1 Taxable Gallons of Wine** - Enter the total taxable gallons of wine from the Schedule for In-State Wineries, line 7, or from the Schedule for Out-of-State Wineries, line 2.
- Line 2 Tax Due on Wine** - Multiply line 1 by \$0.02.
*If you are an out-of-state B-2a, S-1 wine, and/or S-2 wine permit holder – DO NOT complete lines 3 or 4, proceed to line 5.
- Line 3 Taxable Gallons of Cider** – If your total production of cider everywhere is greater than 500,000 gallons (as reported on line 8), then enter the taxable gallons of cider from the Schedule for In-State Wineries line 8.
- Line 4 Tax Due on Cider** – Multiply line 3 by \$0.24.
- Line 5 Tax Subtotal** – Enter the sum of lines 2 and 4.
- Line 6 Discount** – If both your return and payment are postmarked on or before the due date, you are entitled to a discount. Multiply line 5 by 3% if you can claim the discount, otherwise, enter 0.
- Line 7 Total Tax Due** – Line 5 minus line 6. This is the amount of tax due with the return. Please make the remittance payable to the Ohio Treasurer of State.
- Line 8 Total Production of Cider Everywhere** – Enter the total number of gallons of cider, wherever produced, for the calendar year.
- Line 9 Total Production of Wine Everywhere (All Permits)** - Enter the total number of gallons of wine, wherever produced, for the calendar year.

Schedule for In-State Wineries - Report amounts in gallons and fractions thereof.

- Line 1 Beverage Removed from Bond** - Enter the total gallons of wine or cider removed from bond.
- Line 2 Sales for Sacramental Purposes** – If you are a B3 liquor permit holder and made sales of wine for sacramental purposes, enter the quantity of these sales here, otherwise, enter 0. Upon request, you must be able to substantiate these sales by sending a copy of the invoice(s) for any period within the statute of limitations.
- Line 3 Sales in Interstate Commerce** – If sales were made in interstate commerce from Schedule C, enter the quantity here, otherwise, enter 0. A separate Schedule C must be completed for each state where wine products were shipped. Upon request, you must be able to substantiate these sales by sending a copy of the invoice(s) for any period within the statute of limitations.
- Line 4 Sales to Authorized Agencies of the U.S. Government** – If sales were made to regularly established, non-appropriated fund activities of the U.S. government, enter the quantity here, otherwise, enter 0. Upon request, you must be able to substantiate these sales by sending a copy of the invoice(s) for any period within the statute of limitations.
- Line 5 Total Exempt Sales** – Enter the sum of lines 2, 3, & 4.
- Line 6 Taxable Gallons per Type** – Line 1 minus line 5 for each column.
- Line 7 Total Taxable Gallons of Wine** – Enter the sum of lines 6A, 6B, 6C, and 6D.
- Line 8 Total Taxable Gallons of Cider** – Enter the total of taxable gallons of cider from line 6E. This should only be reported if your total production of cider reported on line 8 is >500,000 gallons.

Schedule for Out of State Wineries - Report amounts in gallons and fractions thereof.

- Line 1 Sales Made to Ohio Retailers or Consumers** – Enter the total gallons of sales made to Ohio retailers/Ohio consumers. Upon request, you must be able to substantiate the gallons recorded in a report or spreadsheet for any period within the statute of limitations.
- Line 2 Total Taxable Gallons of Wine** – Enter the sum of lines 1A, 1B, 1C, and 1D.

If you have any questions concerning this return, please contact the Ohio Department of Taxation at ExciseEnergy@tax.state.oh.us or by calling (855) 466-3921.